

ALABAMA DEPARTMENT OF REVENUE  
INDIVIDUAL AND CORPORATE TAX DIVISION  
**Software Developer Letter of Intent  
and Compliance Agreement for Tax Year 2018  
for Alabama Paper Vendors**



This **Letter of Intent** (LOI) sets forth the specific questions, requirements, and standards for tax software providers for the Alabama Department of Revenue. By submitting this registration form to the department, you are agreeing to meet our standards for software provider registration, tax preparation software (DIY or professional), and substitute forms.

This LOI also incorporates all of the terms, requirements, and standards set forth in the Tax Software Provider National Standards Letter of Intent maintained by the Federation of Tax Administrators. Agreement and adherence to the national standards are required as a prerequisite to approval.

Failure to meet any of the standards or requirements set forth in the national letter of intent or in this specific LOI may result in the denial of your application or the removal of your organization as an approved software provider, and the rejection of all electronic and paper returns submitted using your products.

Please complete a registration form for each unique product your company offers.

**This form must be completed and submitted to [icforms.officer@revenue.alabama.gov](mailto:icforms.officer@revenue.alabama.gov) prior to submitting test or production returns and is due no later than October 1, 2018.**

COMPANY NAME	PRODUCT NAME	STATE SOFTWARE ID
DBA NAME	NACTP MEMBER NUMBER	STATE ACCOUNT NUMBER (IF APPLICABLE)
ADDRESS	WEBSITE ADDRESS / URL	COMPANY FEIN
CITY	STATE	ZIP CODE
PRIMARY INDIVIDUAL FORMS CONTACT	PHONE NUMBER (    )	EMAIL ADDRESS
SECONDARY INDIVIDUAL FORMS CONTACT	PHONE NUMBER (    )	EMAIL ADDRESS
PRIMARY BUSINESS FORMS CONTACT	PHONE NUMBER (    )	EMAIL ADDRESS
SECONDARY BUSINESS FORMS CONTACT	PHONE NUMBER (    )	EMAIL ADDRESS
REGULATORY/COMPLIANCE CONTACT	PHONE NUMBER (    )	EMAIL ADDRESS

**Types of Software Product**

- |   |   |
|---|---|
| <input type="checkbox"/> DIY/Consumer (Web-Based)               | <input type="checkbox"/> DIY/Consumer (Desktop)               |
| <input type="checkbox"/> Professional/Paid Preparer (Web-Based) | <input type="checkbox"/> Professional/Paid Preparer (Desktop) |

**Tax Types Supported**

**Forms and Schedules Supported** Please check the box next to the forms your company will be supporting.

**Individual Income Tax**

- |  |  |
|--|--|
| <input type="checkbox"/> 40A – Individual Income Tax Return (Short Form)                               | <input type="checkbox"/> Schedule E – Income From Rents, Royalties, Partnerships, Estates, Trusts and S Corporations (Form 40NR) |
| <input type="checkbox"/> 40 – Individual Income Tax Return   | <input type="checkbox"/> Schedule W-2 – Wages, Salaries, Tips, etc. (40, 40A, and 40NR)  |
| <input type="checkbox"/> Schedule A – Itemized Deductions (Form 40)                                    | <input type="checkbox"/> Schedule NTC – Net Tax Calculation (40 and 40NR)  |
| <input type="checkbox"/> Schedule B – Interest and Dividend Income (Form 40)                           | <input type="checkbox"/> Schedule CR – Credit For Taxes Paid to Other States   |
| <input type="checkbox"/> Schedule DC – Donation Checkoffs (Form 40)                                    | <input type="checkbox"/> Schedule OC – Other Available Credits   |
| <input type="checkbox"/> Schedule D – Net Profit or Loss (Form 40)                                     | <input type="checkbox"/> Schedule ATC – Alabama Apprenticeship Tax Credit  |
| <input type="checkbox"/> Schedule E – Supplemental Income (Form 40)                                    | <input type="checkbox"/> Schedule RC – Refundable Credit (40 and 40NR)   |
| <input type="checkbox"/> 40NR – Individual Nonresident Income Tax Return                               | <input type="checkbox"/> Schedule DS – Dependents Schedule (40 and 40NR)   |
| <input type="checkbox"/> Schedule A – Itemized Deductions (Form 40NR)                                  | <input type="checkbox"/> Schedule HOF – Head of Family Schedule (40 and 40NR)  |
| <input type="checkbox"/> Schedule B – Interest and Dividend Income (Form 40NR)                         | <input type="checkbox"/> EOO – Alabama E-file Opt Out Election Form  |
| <input type="checkbox"/> Schedule D – Profit from Sale of Real Estate, Stocks, Bonds, etc. (Form 40NR) | <input type="checkbox"/> Schedule SBA – Alabama Small Business and Agribusiness Jobs Credit                                      |

- Schedule AATC – Alabama Accountability Tax Credit
- Schedule AAC – Alabama Adoption Tax Credit
- Schedule HTC – Historic Tax Rehabilitation Credit
- Schedule IRC – Alabama Irrigation/Reservoir Credit
- Schedule DEC – Career Technical Dual Enrollment Credit
- Schedule AJA – Alabama Jobs Act • Investment Credit
- Schedule ARA – Alabama Renewal Act Credit
- 4952A – Investment Interest Expense Deduction (40, 40NR and 41)
- NOL-85 – Computation of Net Operating Loss
- NOL-85A – Net Operating Loss Carryback or Carryforward
- 2210AL – Underpayment of Estimated Tax by Individuals
- 40V – Individual Income Tax Payment Voucher
- 40ES – Estimated Tax

**Corporate Income Tax**

- 20C – Corporation Income Tax Return
- 20C-C – Consolidated Corporation Income Tax Return
- 20C-CRE – Elect on to File Consolidated Corporate Income Tax Return
- Schedule AB – Add-Back Form
- Schedule BC – Business Credits
- 2220 AL – Underpayment of Estimated Tax for Corporations
- BIT V – Business Income Tax Payment Voucher

**Financial Institution Excise Tax**

- ET 1 – Financial Institution Excise Tax Return
- ET 1C – Consolidated Financial Institution Excise Tax Return
- Schedule EC – Excise Credits
- FIE-V - Financial Institution Excise Tax Payment Voucher

**Fiduciary Income Tax**

- 41 – Fiduciary Income Tax Return
- Schedule D – Profit or Loss from Sales of Assets (Form 41)
- Schedule E – Supplemental Income and Loss (Form 41)
- Schedule FC – Fiduciary Credits (Form 41)
- Schedule G – Grantor Statement of Income, Deductions, Credits (Form 41)
- Schedule ESBT – Worksheet for Electing Small Business and Qualified Subchapter S Trusts (Form 41)
- K-1 41 – Financial Income Tax Beneficiary Information
- NOL-F85 – Computation of Net Operating Loss
- NOL-F85A – Application of Net Operating Loss Carryback or Carryforward
- FDT-V – Fiduciary Income Tax Payment Voucher
- EST-1 – Application For Estate Tax Waiver

**Pass-Through Entity Tax**

- 65 – Partnership/Limited Liability Company Return of Income
- K-1 (65) – Owner's/Shareholder's Share of Income, Deductions, Credits, etc.
- QIP-C – Qualified Investment Partnership Certification
- 20S – S Corporation Information/Tax Return
- K-1 (20S) – Owner's/Shareholder's Share of Income, Deductions, Credits, etc.
- Schedule NRA – S Corporation Nonresident Agreement
- PTE-R – Request for Relief of Composite Payment
- PTE-C – Nonresident Composite Payment Return
- Schedule PTE-CK1 – Nonresident Owner/Shareholder Information
- Schedule PC – Pass-Through Credits (65/20S)
- Schedule PAB – Add Back Form (65/20S)
- Schedule NRC-Exempt – Subchapter K Affidavit of Exemption by Nonresident (65/20S/PTEC)
- PTE-V – Pass-Through Entities Payment Voucher (65/20S)

**Business Privilege Tax**

- BPT-IN – Business Privilege Tax Initial Privilege Tax Return
- CPT – Business Privilege Tax Return and Annual Report (C Corporation and Other Specified Entities)
- Schedule AL-CAR – Secretary of State Corporation Annual Report
- Schedule G – Financial Institution Group Computation Schedule
- PPT – Business Privilege Tax Return and Annual Report (Pass-Through Entities)
- Schedule BPT-E – Family Limited Liability Entity Election Form (PPT)
- BPT-NWI – Balance Sheet - Net Worth Computation (PPT)
- BPT-V – Business Privilege Tax Payment Voucher

**Electronic Forms**

- AL8453 – Individual Income Tax Declaration for Electronic Filing
- AL8453-OL – Individual Income Tax Declaration for On-Line Filing
- AL8453-B – Business Privilege Declaration for Electronic Filing
- AL8453-C – Corporate Declaration for Electronic Filing
- AL8453-FDT – Fiduciary Declaration for Electronic Filing
- AL8453-PTE – S-Corporation/Partnership Declaration for Electronic Filing

**Withholding Forms**

- A-1
- A-3
- A-4
- A-4MS
- A-6

## **Communications and Expectations**

### **Documents and Materials**

Alabama Department of Revenue paper form documentation will be posted/provided at the following locations:

FTA State Exchange System (SES)

### **Refund Expectations**

To assist Taxpayers and Tax Professionals expecting refunds, Alabama Department of Revenue is providing a URL and/or a statement about refund processing. Industry partners should use this statement and/or URL to communicate and help set the appropriate expectations with external stakeholders. Providing this information will ensure everyone is communicating a consistent refund timing message.

For the most up-to-date information concerning the status of your current year refund, call 1-855-894-7391 or check our website at [www.revenue.alabama.gov](http://www.revenue.alabama.gov), then click on "Where's My Refund. Return processing times vary depending on many factors, including complexity of the return and our identity verification processes. Please allow 8 to 12 weeks to receive your refund.

The Department is once again converting some tax refunds to a paper check that were requested to be delivered by direct deposit. Making this change is intended to prevent criminals from easily diverting fraudulently filed refunds to their own accounts. Avoiding potential refund fraud by sending paper checks outweighs taking the risk of sending a refund electronically to the wrong party.

### **State Driver's License/ID Card Expectations**

To help Taxpayers, Tax Professionals and Industry partners understand the jurisdiction requirements for State Driver's Licenses or ID Cards, Alabama Department of Revenue is providing the following expectations:

For printed/paper forms requesting the DL/ID Card Information:

- Alabama Department of Revenue requests the DL/ID Card Information on the form(s) be masked

#### **Statement:**

To assist Taxpayers and Tax Professionals filing returns, Alabama Department of Revenue is providing a URL and/or a statement regarding expectations for the DL/ID Card. Industry partners will use this statement or URL to communicate and help set the appropriate expectations with external stakeholders.

The Alabama Department of Revenue is committed to fighting stolen identity refund fraud. To that end, the Department request that taxpayer's driver license number or State Issued ID number, as well as the state that issued it, the issue date and expiration date be submitted with the return. Omitting any of this information will cause your return to be rejected and a paper return must be filed.

### **Questions, Requirements, Standards and Recommendations**

Do you require your users/customers to download and apply product updates to continue to electronically file and/or print tax returns with your software? Please explain the timeline and process for this once an update is available for your product.

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# 2018 Guidelines for Reproduced Tax Forms

## Introduction

The Alabama Department of Revenue (ADOR) accepts substitute or reproduced tax forms for approval prior to Income Tax filing season. The department has established these guidelines for software developers, computer tax processors, commercial printers, business forms companies, and any individual or business that plans to market, distribute, or file reproduced tax forms in any manner.

The term “form” as used in these guidelines includes tax returns, schedules, statements, and payment vouchers.

**All substitute forms are required to look like the official ADOR forms and must be capable of being processed in the same manner as the official forms.**

**Complete and submit a signed copy of the Alabama Paper Vendor Registration form LOI-P to [icforms.officer@revenue.alabama.gov](mailto:icforms.officer@revenue.alabama.gov). This form is required to be sent in October 1, 2018. Reproduced forms submitted without a registration form on file will not be reviewed for approval.**

## What’s New For TY2018

1. Please submit all request for form content approval to [icforms.officer@revenue.alabama.gov](mailto:icforms.officer@revenue.alabama.gov).
2. For payment vouchers, please enter your software vendor code in the newly added field named “Vendor Code” and also add it at the bottom of the voucher.
3. Our forms and barcode requirements for TY2018 will only be posted on the State Exchange System (SES). We will no longer utilize the internal vendor website. Vendors will receive an email once they are granted access to the SES folder.
4. We will now require a data filled form (with actual data) along with the blank form you are submitting. X's and 9's for the data version is no longer acceptable.

## Reminders

When submitting your forms please submit **NO MORE THAN 10 forms per email**. Please make sure you submit your forms with the **Request for Substitute Forms Approval Sheet** or your companies’ version of this sheet.

Please make sure you submit your blank and data filled forms together, OR THEY WILL NOT BE PROCESSED. THEY WILL BE SENT BACK TO YOU.

## Approval – Original Submission

All reproduced forms must be approved by the ADOR. Most Income Tax forms are updated annually for form content. Forms that were not updated from the prior year are not required for re-approval; however forms are required to be submitted for barcode approval each year. **It is the responsibility of the company to maintain the current version of all forms.**

Forms are required to be submitted for review prior to distribution or released to customers. A form that has not been approved, but is included in the release of a product, **must have a prominent notice on the form stating that it has not been approved for filing and should not be filed.** The department reserves the right to deny and/or reject any form that does not follow the guidelines specified in this document.

1. A Request for Substitute Forms Approval sheet **is required** to accompany each form/group of forms submitted for form content approval. A Request for Barcode Approval Sheet **is required** to accompany each form/group of forms submitted for barcode approvals. Check the “Original” box and list the Alabama forms code of each form being submitted for approval.
2. Alabama requires the following number of sample copies for 1D & 2D Barcode Approvals:
  - Payment Vouchers – 3 copies
  - Tax Returns/Forms – Scenarios will include a sufficient number of returns to ensure all keyed fields are tested. All test scenarios included in the vendor barcode requirements for returns and vouchers are mandatory submissions as required by the department. If you submit less than what has been provided, you will be asked to resubmit the required number of forms.

**\*NOTE\*:** FORM 40ES WILL ONLY REQUIRE ONE (1) COPY OF A COMPLETED SUBMISSION, WHICH CONSISTS OF FOUR PAYMENT VOUCHERS AS A SET.

3. Alabama requires two copies to be submitted for Form Content Approval. One with data populated and one without.

## Guidelines and Requirements

Be sure to review and adhere to the layout and barcode requirements prior to submission. Refer to the State Exchange System website at: <https://taxadmin.kiteworks.com>.

## Scanned/Optical Character Recognition (OCR) Forms

Scanned/OCR forms (individual and business) require a sufficient number of filing scenarios to ensure all keyed fields are tested. All test scenarios in the vendor barcode requirements for returns and vouchers are mandatory submissions as required by the department. If you submit less than what has been provided, you will be asked to resubmit the required number of forms. These scenarios will be verified and validated for the printed test data on the forms matching the required field layouts in the barcodes. Therefore, the department **will no longer accept** any test scenarios created by the vendors but has provided scenarios for each form on the State Exchange System website that are documented in the barcode requirements.

When submitting forms for 1D Barcode review only, **do not include** test data unless the forms will be printed with 2D Barcodes on them.

If the forms being submitted do not contain the required test scenarios provided by the department, your scenarios will not be reviewed, and you will be asked to resubmit with the required test scenarios.

## Forms/Barcodes Submission

Substitute form developers must submit forms by electronic mail. Electronic mail requires forms to be sent in a portable document format (PDF) and will be printed using Adobe Reader 9 or later version. Please send forms for Form Content Approval to [icforms.officer@revenue.alabama.gov](mailto:icforms.officer@revenue.alabama.gov). Please send Barcode Approvals to [ameltria.tolliver@revenue.alabama.gov](mailto:ameltria.tolliver@revenue.alabama.gov) and [william.hunter@revenue.alabama.gov](mailto:william.hunter@revenue.alabama.gov). We do not send confirmation of receipt of forms. You will be notified by email, generally within 10 business days, of your approval of form content and barcode reviews. Your four (4) digit vendor identification number **must** appear in the bottom corner on each page of the forms being submitted for form content and 1-D and 2-D barcode approval.

The vendor code for all vouchers **must** be placed in the designated vendor code field located in the title of the voucher.

Please make sure your vendor code is in the subject line of the emails submitted.

If there are problems in scanning the 1-D and 2-D barcode forms, you will be notified by electronic mail to re-submit the forms in paper format by USPS or Federal Express mail services to the following addresses:

**\*\*IN MOST CASES FORMS WILL NOT BE ACCEPTED FOR BARCODE OR CONTENT APPROVAL AFTER 12/16/2018.**

### Barcode Approvals submissions send to:

Alabama Department of Revenue  
Information Technology Division  
ATTN: Ameltria Tolliver / William Hunter  
Gordon Persons Building, Room 1116  
50 North Ripley Street  
Montgomery, AL 36132

### Issues or Concerns

If you have any issues or concerns regarding the Form Content Approval Process for Individual Income and Business Tax forms, please contact [icforms.officer@revenue.alabama.gov](mailto:icforms.officer@revenue.alabama.gov) and for the 1-D and 2-D Barcode Approval Process, please contact [ameltria.tolliver@revenue.alabama.gov](mailto:ameltria.tolliver@revenue.alabama.gov) or [william.hunter@revenue.alabama.gov](mailto:william.hunter@revenue.alabama.gov).

